

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.400 General Information
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

SUBPART D: ACCEPTANCE PROCESS

Section 105.400 General Information

- a) Acceptance to participate in the program will be granted to qualifying applicants by the Department. Applicants will be notified of acceptance or denial after processing of the application or update form is completed (see Section 105.410).
- b) Acceptance of a software firm or transmitter also requires passing the Illinois Participant Acceptance Testing System (IPATS) (see Section 105.450).
- c) Software developers and transmitters will be mailed the following booklets:
 - 1) Booklet IL-1345, Illinois Department of Revenue Procedure for Electronic Filing of Individual Income Tax Returns;
 - 2) Booklet IL-1346, Illinois Department of Revenue Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns; and
 - 3) Booklet IL-1347, Illinois Department of Revenue Electronic Filing Test Package.
- d) Applicants who function solely as electronic return originators will receive Booklet IL-1345.

(Source: Amended at 21 Ill. Reg. 2362, effective February 3, 1997)